

EXHIBIT S

WANG LABORATORIES, INC., ONE INDUSTRIAL AVENUE, LOWELL, MA 01851 • TEL: 508/450-5000, TELEX 172108

MICHAEL H. SHANAHAN
CHIEF PATENT COUNSEL

June 16, 1992

WANG

VIA FACSIMILE
011-82-2-727-7026Gwangho Kim, Esq.
Legal Counsel
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10th Floor, Samsung Main Bldg
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Chung-Ku, CPO Box 8780
Seoul, Korea

EXHIBIT

13

SWP 9/28/05

Re: SIMM Technology Patent License Agreement Remittances

Dear Mr. Kim:

Our attorneys in Korea have advised us of a decision of the Korean Supreme Court in favor of a licensor who licensed patents which were registered and used outside of Korea. The decision concluded that the Korean licensee erroneously withheld corporation income tax and inhabitant surtax on royalties paid in connection with the license.

The Supreme Court case is Hyundai Motor Co., Ltd. v. Chongo Tax Office, Supreme Court 91 Nu 6887, 12 May 1992.

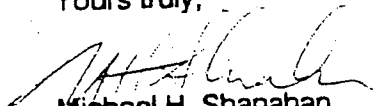
We feel that our facts are substantially similar and that the royalties paid and to be paid under our SIMM Technology Patent License Agreement for use outside of Korea should not be subject to withholding for corporation income tax and inhabitant surtax.

We ask that you apply the results of this decision and forward to us the corporation income tax and inhabitant surtax that has been withheld from any royalties paid to date and that no withholdings be deducted from future royalty remittances.

If you have any questions, do not hesitate to contact me.

Thank you for your help in this matter.

Yours truly,


Michael H. ShanahanCC: Charles R. Donohoe, Esq.
MHS/cab

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WANG LABORATORIES, INC., ONE INDUSTRIAL DRIVE, LOWELL, MA 01851 • TEL: 508/459-5000, TELEX 172100

MICHAEL H. SHANAHAN
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June 16, 1992

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EXHIBIT

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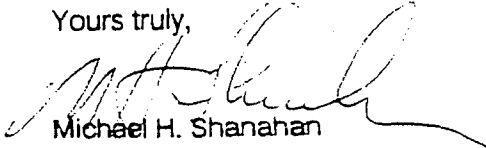
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Yours truly,


Michael H. Shanahan

CC: Dr. Dongwoo Chun
Roger S. Borovoy, Esq.
MHS/cab

GW0000001212